



Attorney General

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Robert E. Corbin

November 22, 1988

The Honorable Robert B. Usdane
State Senator
State Capitol - Senate Wing
Phoenix, Arizona 85007

Re: I88-120 (R88-104)

Dear Senator Usdane:

You have asked whether Arizona Revised Statutes § 11-251.06 requires a county board of supervisors to give fire districts an itemized schedule of services and the actual cost of each of those services prior to seeking reimbursement from the fire districts. You have also asked whether the county is entitled to reimbursement for the cost such services based on a method of assessment that does not reflect actual cost. Based on the following discussion, we conclude that the county must provide the district an itemized schedule of reimbursement prior to the time any service is provided. Additionally, the method of assessment used to ascertain the amount of reimbursement must reflect the actual costs of those services.

A.R.S. § 11-251.06(A)(3) and (B) provides:

A. Notwithstanding any other statute, the board of supervisors may require the following special districts to reimburse the county for the cost of services provided to the special districts:

.....

3. Fire districts formed pursuant to title 48, chapter 5.

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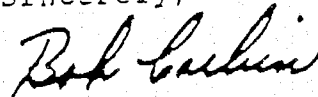
B. The board of supervisors shall establish a schedule for reimbursement of county services and shall distribute this schedule to the special districts prior to providing any service named in the schedule. The reimbursement schedule shall not exceed the actual costs for the services provided by the county.

The wording of the statute is explicit and determinative regarding the requirement of a schedule of reimbursement. A.R.S. § 11-251.06(A) leaves it to the discretion of the board of supervisors (board) whether to charge for services, but subsection (B) mandates the provision of a schedule of reimbursement prior to providing services for which the board wishes to charge.

The obvious intent of the statute is to give the fire district prior notice of the cost for each service so that the district may elect to provide the service itself if the governing body of the district thinks it can do so more economically. Moreover, A.R.S. § 46-819 was amended in 1986 to provide expressly that the county must publish its schedule of "reimbursement assessments" by June 1 for the following fiscal year. The fire district then has until July 10 to furnish a budget estimate to the county pursuant to A.R.S. § 46-807(B).

The statute is also unambiguous concerning the requirement that actual cost of the services be ascertained; A.R.S. § 11-251.06(B) provides that "[t]he reimbursement schedule shall not exceed the actual costs for the services provided by the county". The county must ascertain the "actual cost" for each service so that it can comply with the statutory mandate not to charge more than actual cost.

Sincerely,



BOB CORBIN
Attorney General

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